

## Amended U.S. Corporation Income Tax Return

السا	(June 1970) Throme Tax Return			·		
ease	Name		En	nployer Iden	tification Nu	
int or	umber and street			Total assets as reported on original return		
pe	City or town, State, and ZIP code					
	Fill in applicable items and explain char	nges on page 2	2.			
er nar	ne and address used on original return (if same as above, write "Same").					
	return is for calendar year 19 If not for calendar year, enter ending dat	e of fiscal year			, 19	
	where original return was filed >	A. As originally	B. Net o	rhange		
art I	Income and Deductions	reported or as adjusted (See Specific Instr.)	(Increa Decrease— in Pari	se or —explain	C. Correct amount	
Γotal	income (line 11 on original return)					
	deductions (sum of lines 27 and 29 on original return)					
ıaxa	ole income (line 1 less line 2)		<u> </u>			
	Тах					
Tax	on amount on line 3 (from Part II)					
	Payments and Credits					
Tax o	deposited with Form 7004 (Application for Extension of Time to File)					
subti	nated tax payments (include overpayment in prior year allowed as a credit—act the amount of any "quick refund" of overpayment of estimated tax ed for on Form 4466)					
Cred	t from regulated investment companies				<del>-</del>	
Cred	t for U.S. tax on special fuels, nonhighway gas and lube oil					
Tax	deposited or paid with (or subsequent to) the filing of the original return .					
Tota	al of lines 5 through 9, column C					
. Ove	rpayment, if any, shown on line 34 of original return or as later adjusted					
Line	e 10 less line 11	<u></u>				
·	Tax Due or Refund	N. Below		· · · · · · · · · · · · · · · · · · ·		
. TAX	DUE (line 4 less line 12). See instruction 13 for depositary method of page	yment		•		
	UND (line 12 less line 4)			▶		
temen laratio	nalties of perjury, I declare that I have filed an original return and that I have examints, and to the best of my knowledge and belief this amended return is true, correct, and is based on all information of which he has any knowledge.	ed this amended ret d complete. If prepa	urn, includin red by a per	ng accompan son other tha	ying schedule an the taxpay	
CORPO SE	PRATE					
	Date Signature of officer			Title		

Address

Part II  Computation of Tax		A. As originally reported or as adjusted (See Specific Instr.)	B. Net change (Increase or Decrease—explain in Part III)	C. Correct amount	
1. 2.	Taxable income (line 3, Part I).  Surtax exemption—Enter \$25,000 or line 1, whichever is lesser. (Component members of a controlled corporate group see instructions and enter your surtax exemption or line 1, whichever is lesser.).				
3.	Line 1 less line 2				
4.	(a) 22% of line 1				
	(b) 26% of line 3				
	(c) If multiple surtax exemption is selected under section 1562, enter $6\%$ of line $2$				
	(d) Total of lines 4(a), (b), and (c)				
5.	(a) Income tax (line 4(d) or alternative tax from separate Schedule D, whichever is lesser)				
	(b) Tax surcharge				
	(c) Total of lines 5(a) and (b)				
6.	Foreign tax credit		<u> </u>		
7.	Line 5(c) less line 6				
8.	Investment credit		<del>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</del>		
9.	Line 7 less line 8	·			
10.	(a) Personal holding company tax		<del>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</del>		
	(a) Personal holding company tax				
11.	Tax from recomputing a prior year investment credit				
	Minimum tax (Form 4626)				
13.	Total tax—Add lines 9 through 12. (Enter here and on line 4, Part I)				

Part III

EXPLANATION OF CHANGES to Income, Deductions, Credits, etc. Show computations in detail. Attach applicable schedules and forms.

## **General Instructions**

Use of Form 1120X.—Form 1120X may be used to correct a corporation income tax return that was previously filed on Form 1120 or later adjusted by an amended return, claim for refund or an examination of the original return. Although the use of this form is not mandatory, Internal Revenue prefers that it be used rather than Form 1120 or Form 843 since it is designed to expedite processing.

Do not use this form in lieu of Form 1139 (Corporation Application for Tentative Refund from Carryback of Net Operating Loss and Unused Investment Credit) or Form 4466 (Corporation Application for Quick Refund of Overpayment of Estimated tax).

Attachments to the Return.—If the corporation income tax return or instructions requires a schedule or form to support an item of income, a deduction or credit, etc., attach the appropriate schedule or form to explain any change.

When to File.—Form 1120X may be filed only after you have filed your original return.

## **Specific Instructions**

Column A.—Enter the amounts shown on your original return or as later adjusted by an amended return, claim for refund, or an examination of your original return.

Column C.—Enter the corrected totals after taking into account the increases and decreases shown in column B. If there are no changes, enter the amounts shown in column A.

Line 8.—For taxable years ending before July 1, 1970, you cannot claim a larger credit than you originally claimed once the due date for filing the return (including any extension) has expired. For taxable years ending after June 30, 1970, you may claim the credit for the first time or increase the credit you originally claimed any time before the expiration of the due date for filing a claim for

credit or refund. Section 6427, relating to credit or refund of special fuels, applies only to such fuel used after June 30, 1970.

Line 11—Overpayment.—Enter the amount received (or expected to be received) or credited to estimated tax as shown on line 34 of your original return. That amount must be considered from your original return will be refunded separately (or credited to estimated tax) from any additional refund claimed on Form 1120X.

Line 13—Tax due.—If the balance of tax due as shown on Form 1120X is greater than the balance of tax due as shown on the original return, in the case of corporations that have elected the installment privilege under section 6152 and have not yet paid their second installment, see section 6152(c) for proration of the additional liability to the installments.

Corporations must deposit all income tax payments with an authorized commercial bank depositary or Federal Reserve bank, and all deposits must be accompanied by a Federal Tax Deposit Form 503.

Line 14—Refund.—If you are entitled to a refund larger than the amount claimed on your original return, Form 1120X should show only the additional amount. This additional amount will be refunded separately from the amount claimed on your original return, as stated in the instruction for line 11.

Part II, line 2.—Surtax exemption for component members of a controlled group of corporations.—Under the provisions of section 1561, the surtax exemption for component members of a controlled group (see section 1563) is either \$25,000 divided by the number of component members or that portion of \$25,000 determined in accordance with an apportionment plan.

A controlled group may elect under section 1562 to claim multiple surtax exemptions. (For

taxable years beginning in 1970 and later, however, section 1564 provides that only one member of the group may claim the full \$25,000 with the others being limited to a lesser amount.)

Part II, line 5(a).—If the alternative tax applies, write "ALT." next to the entry.

## Where to File

If the corporation's principal business, office, or agency is located in

Use this address

Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia

Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155

Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee

Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006

Indiana, Kentucky, Michigan, Ohio, West Virginia

Internal Revenue Service Center Cincinnati, Ohio 45298 Internal Revenue Service

Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming

Center 3651 S. Interregional Highway Austin, Texas 78740

Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405 Internal Revenue Service

Illinois, Iowa, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin

Center 2306 E. Bannister Road Kansas City, Missouri 64170 Internal Revenue Service

Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont

Center
310 Lowell Street
Andover, Mass. 01812

Note: Corporations having a principal place of business outside the U.S. or claiming the benefits of section 931 (relating to income from sources within U.S. possessions) or section 941 (relating to special deduction for China Trade Act corporations) must file with the Internal Revenue Service Center, 11601 Roosevelt Blvd., Phila., Pa. 19155.